

PROPOSED RESOLUTION

AGENDA ID #14571 (Rev. 1)
ITEM #11

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

**DIVISION OF WATER AND AUDITS
Water and Sewer Advisory Branch**

**RESOLUTION W-5077
January 28, 2016**

RESOLUTION

**(RES. W-5077) DEL ORO WATER COMPANY CALIFORNIA PINES
DISTRICT. ORDER AUTHORIZING A GENERAL RATE
INCREASE OF \$52,737, OR 29.3%, FOR TEST YEAR 2015 AND
AUTHORIZING THE CONSOLIDATION OF PINE MOUNTAIN
AND PINE FLAT INTO THE CALIFORNIA PINES DISTRICT.**

SUMMARY

Del Oro Water Company filed Advice Letter 413 on June 18, 2015, requesting authority under Rule 7.6.2 of General Order 96-B, Water Industry Rule 7.3.3(5), and Section 454 of the Public Utilities Code to increase rates for water service in its California Pines District by \$52,737, or 29.3%, over current revenues in Test Year 2015 due to increased expenses and to earn an adequate return on investment.

This resolution grants a general rate increase of \$52,737, or 29.3%, using a rate of return of 10.10% for Test Year 2015. In addition, this resolution consolidates the Pine Mountain and Pine Flat rate schedules into a single rate schedule, California Pines.

BACKGROUND

Del Oro Water Company (DOWC) filed its last general rate case (GRC) for its California Pines District (California Pines) through Advice Letter (AL) 315. By Resolution (Res.) W-4954, dated October 3, 2011, the Commission granted DOWC a general rate increase of \$37,358, or 25.1%, and a rate of return (ROR) of 9.19% for Test Year (TY) 2011. The present rates became effective on June 30, 2015, by approval of AL 416, which authorized an interim rate increase of 0.8%, subject to increase or decrease.

DOWC is a Class B multi-district water utility providing water service to 15 districts throughout California. Its main office is located in Chico, California. Currently, California Pines consists of two adjacent utility service rate areas with separate rate

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schedules, Pine Flat and Pine Mountain. The previous GRC, Res. W-4954, granted DOWC's request to consolidate Pine Mountain and Pine Flat into one, the California Pines District, but recommended separate rate structures be maintained for each service area until the next GRC proceeding to mitigate rate shock.

This Resolution will combine each of the two service rate areas into a single rate schedule. California Pines is located approximately two miles southeast of California Hot Springs in Tulare County. The combined districts serve 284 metered customers, with 189 served by Pine Flat, and 95 by Pine Mountain. The customer base is comprised of a mix of vacation homes and permanent residents, of which, many are retirees. Currently, Pine Flat and Pine Mountain's customers are supplied with water pumped from three wells: Barn Well, Meadow Well, and Well No. 5.

Although Pine Flat and Pine Mountain are currently treated as two separate districts for ratemaking purposes, the systems are operated as one from the same water supply. Additionally, due to the common ownership and physical interconnection, the State Water Resources Control Board Division of Drinking Water (SWRCBDDW) considers Pine Flat and Pine Mountain to be one system.

NOTICE AND PROTESTS

A notice of an informal public meeting and proposed rate increase was mailed to each customer and to the general service list. An informal public meeting was held on July 23, 2015 at 6:30 PM at the Hot Springs Community Center in California Hot Springs, CA to discuss the pending General Rate Case for California Pines District. 33 people were in attendance, representing 24 water service connections. Tara Campbell, Accountant, and Janice Hanna, Director of Accounting, gave an approximately 20 minute presentation explaining the general rate case, and also provided a drought update.

All present received paper copies of the presentation. The meeting was then opened up to questions and comments. Comments primarily focused on the effect of the proposed rate increase on the community, and especially on the full-time local residents, as a significant portion of service connections are seasonal and/or weekend/vacation homes. General complaints were conveyed about the magnitude of the increase. There was one request for a copy of the workpapers, which Ms. Hanna provided to the customer accordingly. Other questions pertained to the readiness to serve charge (monthly service charge), power costs, and other operational expenses. DOWC provided an

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explanation and let the customers know that the Commission reviews and audits these costs, including, but not limited to, reviewing the utility's electricity invoices.

In addition, customers inquired about a sufficient number of fire hydrants in the service area. DOWC explained that most of the district has fire risers due to the size of the service mains; however, the average individual may not recognize the risers as fire protection as they differ from standard fire hydrants. Customers were assured that the risers provide the necessary fire protection and the local fire district personnel are trained to operate the fire protection facilities. In conclusion, several customers complained that the rate structure, with the water quantity cost, has the punitive effect of increasing the overall costs upon those who conserve.

The remaining comments pertained to the California State drought requirements and the two-day a week watering schedule.

Six written protests were received with concerns that were consistent with the topics addressed at the informal public meetings. DOWC provided a written response to each protest in a timely fashion.

DISCUSSION

In reviewing DOWC's rate increase request, the Division of Water & Audits (Division) made an independent analysis of DOWC's California Pines' operations. Appendix A of this resolution shows DOWC's and the Division's estimated summary of earnings at present, proposed, and recommended rates for TY 2015.

DOWC was informed of the Division's differing views of revenues and expenses and agrees with the Division's recommended revenue requirement in Appendix A, as well as the recommended rates contained in Appendix B. The Division recommends that the Commission approve the rate increase and resulting rates shown in Appendix B.

Consolidation of Pine Mountain and Pine Flat Rate Schedules

Resolution W-4954, issued October 3, 2013, states the following:

"Pursuant to Ordering Paragraph Three of Resolution W-4814, issued December 17, 2009, requiring DOWC to "propose consolidation of the Pine Mountain and Pine Flat Districts in the next general rate case proceeding, involving either or both districts,"

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DOWC proposes to consolidate the two districts and place them under the same rate. Due to a variety of factors that contribute to a rate differential between the two districts, DOWC's consolidation proposal coupled with its rate increase would result in Pine Flat's customers experiencing a rate increase of 34.08%, while Pine Mountain would experience a rate increase of 108%. To avoid potential for rate shock, DOWC proposed to phase-in the increase for Pine Mountain's customers over two years, to recover 70% of the increase in the first year and 30% in the second."

Therefore, in the previous general rate case, via Res. W-4954, and prior, DOWC used an allocation factor for the assignment of new plant of 70% to Pine Flat and 30% to Pine Mountain. This allocation methodology was also applied to ratebase offsets for the districts, authorized by Res. W-4638, dated April 12, 2007, and Res. W-4861, dated January 13, 2011.

In addition, Resolution W-4954 states the following with respect to consolidation:

Consolidation

Pine Flat and Pine Mountain are not only under DOWC's common ownership, but are also now operationally one system. These districts are adjacent to one another and physically interconnected with water supplied from one shared source. These characteristics have led DPH to treat the two systems as one for regulatory purposes. Furthermore chronic water shortage, water quality and cross subsidization have created a circumstance of interdependence between the two systems.

As DOWC's engineers documented in a letter¹ to the DPH, it now appears that the conservation measures implemented by DOWC have reduced the districts' water demand to a level at which Well No. 5 may have sufficient capacity to supply both districts without using Pine Mountain's contaminated wells. Pending further monitoring and response from DPH, this finding may mean that the treatment facility is no longer necessary. The cost of all the capital improvements since DOWC purchased the systems in 2004, including Well No. 5 and associated improvements, have been allocated to the districts based on the number of customers served by each district: i.e., 70% to Pine Flat and 30% to Pine Mountain.

Ultimately, in the absence of Pine Mountain, Pine Flat may not have secured a viable water supply and conversely, without Pine Flat, Pine Mountain's 95 customers would be

¹ Ludhorf and Scalmanini letter to Linda Ramirez, Department of Public Health, dated April 5, 2012, re: compliance orders 03-12-040-003 and 03-12-090-017.

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required to assume the full cost of a treatment facility and/or the new well, potentially resulting in significantly higher rates. Although Pine Flat's customers have been assuming a portion of Pine Mountain's rate base and capital improvements since 2004, including the cost of Well 5, they also continue to incur the cost of purchased water from Pine Mountain as an operating expense included in rates.

Considering the issues faced by both districts and the mutual benefit that may be realized, DOWC should be authorized to consolidate Pine Mountain and Pine Flat into the proposed singular California Pines district.

In addition, with respect to phasing in rates for the Pine Mountain customers, Resolution W-4954 states the following:

Rate Phase-In for Pine Mountain

DOWC's proposed increase to Pine Mountain's rates is higher than that of Pine Flat's primarily due to 1) the removal from rates of the revenue it receives from water sales to Pine Flat, accounting for almost 25% of Pine Mountain's TY 2009 revenue requirement, and 2) the dramatic reduction in its customers' water consumption, resulting in a reduction of over 50% from the sales estimated to set rates in TY 2009. The current average bill for a Pine Mountain customer with a 5/8 x 3/4-inch hookup today is 18% lower than that estimated for TY 2009. However, it is no longer reasonable to charge Pine Flat for purchased water, as its customers already pay 70% of costs for both districts' primary water source (Well 5), as well as 70% of all other related improvements. Additionally, it is this level of water conservation that may result in Pine Mountain no longer requiring treatment facilities for its wells, which would otherwise result in much higher rates for Pine Mountain.

To mitigate the impact that the general rate increase combined with the rate consolidation may have on Pine Mountain's customers, DOWC proposed to phase-in the rate increase for that district over two years: 70% the first year and the remaining 30% the second year. The proposed phase-in yields a rate of return of 6.93% in the first year, reduced from 10.8%. DWA accepts a two year phase-in in lieu of a more gradual three year phase-in based on the following conditions agreed to by DOWC:

- a) The rate increases for TY 2011 and EY 2012 will be phased-in over two years.*
- b) DOWC's rate of return is reduced for TY 2011, the first year of the phase-in, to 9.19%.*
- c) DOWC will not request recovery of the Consumer Price Index (CPI) offsets for EY 2012;*
- d) DOWC will be required to file a Tier 2 advice letter on or before November 20, 2013, in order for the 2012 escalation rates to be made effective on January 1, 2014.*

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To avoid rate shock, DWA's recommended revenue requirement for TY 2011 and Escalation Year 2012, shown in Appendix A, represents an approximately equal distribution of the total average bill increase for Pine Mountain over that district's average bill at present rates. The recommended phase-in results in 78% of Pine Mountain's portion of the recommended revenue requirement recovered in the first year (TY 2011), and 100% in the second (EY 2012). The recommended rate of return for the combined districts is 9.19% for TY 2011 and 10.8% for EY 2012.

To further mitigate rate shock, DWA also recommends that certain rate design differences be maintained between Pine Flat and Pine Mountain, by applying 75% of the fixed costs through the service charge which thereby keeps the quantity rate close to the current rate structure until its next GRC. This is further discussed under the rate design section. With respect to consolidation in the previous general rate case, and to mitigate the impact of the increase combined with rate consolidation, a rate phase-in was applied for Pine Mountain's customers to ensure that rate shock did not occur. The final step for the phase-in includes the consolidation of Pine Mountain and Pine Flat into one rate schedule as authorized in this Resolution.

Revenues

The difference between DOWC's proposed revenues of \$232,487 and the Division's proposed revenues of \$232,486 is due to rounding. The Division's tax calculations are shown in Appendix D, and DOWC agrees with the Division's proposed tax calculation.

Expenses

The Division reviewed DOWC's estimated 2015 operating expenses, including purchased power, other volume related expense, employee labor, materials, contract work, transportation expense, other plant maintenance, office salaries, management salaries, employee pensions and benefits, uncollectibles, office services and rentals, office supplies and expenses, professional services, insurance, regulatory Commission expense, general expenses, depreciation, and property taxes. The Division verified the operating expenses by reviewing supporting documents for substantiation and accuracy and included the amounts that were verifiable and deemed reasonable for ratemaking purposes.

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Rate Base

DOWC proposed no plant additions in this GRC. Therefore, there are no differences between DOWC's and the Division's estimates in depreciation, taxes other than income, and rate base.

Rate of Return

DOWC has requested a 10.10% ROR for California Pines for TY 2015. The Division's March 21, 2015 Memorandum entitled "Rates of Return and Rates of Margin for Class C and Class D Water Utilities" provides guidance for determining an appropriate ROR for utilities by providing a range of ROR's centered on the average rate allowed by the Commission. The Memorandum recommends an average ROR of 10.10% for Class B utilities, which the Division also recommends for DOWC.

Revenues and Rate Design

As shown in Appendix A, the Summary of Earnings for TY 2015, as a result of application of the recommended rate of return, rate base, and operating expenses, the Division recommends an increase from present rates of \$52,737 or 29.3%.

DOWC's interim rates became effective on June 30, 2015, by approval of AL 416, which authorized an interim rate increase of 0.8%, subject to refund, if the rates established in this GRC are lower than the interim rates. The rates authorized by this Resolution are higher than the interim rates; therefore, DOWC should be allowed to file a Tier 2 advice letter within 30 days from the effective date of this Resolution to collect the under-collected revenues from the interim rate date to the effective date of the new rates.

Consistent with Standard Practice U-7-W (page 4), the Division generally applies a rate design which would collect 50% of fixed costs through the service charge for Class B utilities such as DOWC. However, in this general rate case, DOWC has proposed applying 75% of fixed costs through the service charge which thereby keeps the quantity rate close to the current rate structure. This rate structure is beneficial to the full-time residences and keeps the vacationing part-time residences paying a reasonable portion of the fixed costs. Also, this rate structure reflects the current usage as more than half of the customers consume less than 2 CCF per month. Thus, the Division agrees with DOWC's proposal, and the rates proposed are shown in Appendix B.

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California Pines's current rate structure consists of two schedules: No. CP-1A, Monthly General Metered Service – Pine Flat, and CP-1B, Monthly General Metered Service – Pine Mountain. As discussed above, this resolution consolidates the two into a single service area, No. CP-1, Monthly General Metered Service – California Pines District.

At the Division's recommended rates shown in Appendix B, the monthly bill for a single-family residential unit will increase from \$63.12 to \$76.15, which is \$13.03 or 20.6% for Pine Flat customers, and \$55.43 to \$76.15, which is \$20.72 or 37.4% for Pine Mountain customers. A comparison of customer bills at present and recommended rates is shown in Appendix C. The adopted quantities and tax calculations are shown in Appendix D.

COMPLIANCE

There are no outstanding Commission orders requiring system improvements. The utility has been filing annual reports as required.

UTILITY SAFETY

Safety for water utilities considers a number of factors such as water quality, system design, operation and maintenance, and service, including adequate source supply and capacity to meet maximum day demands and for public fire protection. The Commission's General Order (G.O.) 103-A provides the rules for water service, minimum standards for operation, maintenance, design and construction for the regulated water utilities. One of the highest safety priorities for the Commission however is ensuring that water utilities serving water for human consumption provide water that is not harmful or dangerous to health. This resolution provides adequate revenues to the utility so that it can provide safe and reliable water service to its customers. The water served by the utility meets all applicable primary water quality standards set forth by the State Water Resources Control Board.

COMMENTS

Public Utilities Code section 311(g)(1) requires that a proposed resolution be served on all parties, and be subject to a public review and comment period of 30 days or more, prior to a vote of the Commission on the resolution. No comments were received.

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Accordingly, this proposed resolution was mailed to the utility and its service list, and made available for public comment on December 29, 2015.

FINDINGS

1. The present rates became effective on June 30, 2015, by approval of Advice Letter 416, which authorized an interim rate increase of 0.8%, subject to increase or decrease.
2. Pine Flat and Pine Mountain are not only under Del Oro Water Company's common ownership, but are also now operationally one system.
3. Pine Flat and Pine Mountain are adjacent to one another and physically interconnected with water supplied from one shared source.
4. These characteristics have led the State Water Resources Control Board (SWRCB), Division of Drinking Water (DDW) to treat the two systems as one for regulatory purposes.
5. The chronic water shortage, water quality, and cross subsidization have created a circumstance of interdependence between the two systems.
6. There is mutual benefit realized to consolidate Pine Mountain and Pine Flat into the proposed singular California Pines district.
7. Del Oro Water Company's request to consolidate the Pine Mountain and Pine Flat rate schedules into a single rate schedule for California Pines is reasonable as the two service areas achieve mutual benefits from each other, and the provisions outlined in Resolution W-4954 to mitigate rate shock have been achieved.
8. Del Oro Water Company should be allowed to file a Tier 2 advice letter within 30 days from the effective date of this Resolution to collect the under-collected revenues from the interim rate date to the effective date of the new rates.
9. The Summary of Earnings (Appendix A) recommended by the Division of Water and Audits is reasonable and should be adopted.

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10. The rates (Appendix B) recommended by the Division of Water and Audits are reasonable and should be adopted.
11. The quantities (Appendix D) used to develop the recommendations of the Division of Water and Audits are reasonable and should be adopted.
12. Del Oro Water Company is in compliance with the State Water Resources Control Board water quality standards for safe drinking water.
13. The water rate increase authorized herein is justified and the resulting rates are just and reasonable.

THEREFORE IT IS ORDERED THAT:

1. Authority is granted under Public Utilities Code Section 454 to Del Oro Water Company; California Pines District, to file a supplemental advice letter with the revised rate schedules attached to this Resolution as Appendix B, and concurrently cancel its presently effective rate Schedule No's. CP-1A and CP-1B, Monthly General Metered Service. The effective date of the revised schedules shall be five days after the date of filing.
2. Del Oro Water Company is authorized to consolidate the Pine Mountain and Pine Flat rate schedules into a single rate schedule as the California Pines District.
3. Del Oro shall incorporate Schedule No. CP-1 (Appendix B) into its tariffs to consolidate the Pine Mountain and Pine Flat rate schedules into a single rate schedule.

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4. Del Oro Water Company is authorized to file a Tier 2 advice letter within 30 days from the effective date of this Resolution to collect the under-collected revenues from June 30, 2015, the interim rate date, to the effective date of the new rates established in this Resolution. This advice letter shall become effective upon approval by Staff of the Division of Water and Audits.
5. This Resolution is effective today.

I certify that the foregoing Resolution was duly introduced, passed, and adopted at a conference of the Public Utilities Commission of the State of California held on January 28, 2016; the following Commissioners voting favorably thereon:

TIMOTHY J. SULLIVAN
Executive Director

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APPENDIX A DEL ORO WATER COMPANY California Pines District Summary of Earnings - Test Year 2015

		Utility Estimated Rates		Branch Estimated Rates	Recommended Rates
		Present	Proposed	Present	
<u>Operating Revenues</u>					
Metered Water Revenue		\$179,749	\$232,487	\$179,749	\$232,486
Total Revenue		179,749	232,487	179,749	232,486
<u>Operating Expenses</u>					
610 Purchased Water		0	0	0	0
615 Purchased Power		5,146	5,146	5,146	5,146
618 Other Volume Related		311	311	311	311
630 Employee Labor		39,518	39,518	39,518	39,518
640 Materials		3,266	3,266	3,266	3,266
650 Contract Work		1,587	1,587	1,587	1,587
660 Transportation Expenses		9,382	9,382	9,382	9,382
664 Other Plant Maintenance		0	0	0	0
670 Office Salaries		22,677	22,677	22,677	22,677
671 Management Salaries		4,233	4,233	4,233	4,233
674 Employee Pensions and Benefits		15,521	15,521	15,521	15,521
676 Uncollectibles		325	325	325	325
678 Office Services and Rentals		3,816	3,816	3,816	3,816
681 Office Supplies and Expenses		11,643	11,643	11,643	11,643
682 Professional Services		1,545	1,545	1,545	1,545
684 Insurance		5,631	5,631	5,631	5,631
688 Regulatory Commission Expense		333	333	333	333
689 General Expense		1,551	1,551	1,551	1,551
Subtotal Expenses		126,485	126,485	126,485	126,485
Depreciation		19,936	19,936	19,936	19,936
Taxes Other Than Income		11,900	11,900	11,900	11,900
Income Taxes		4,824	18,458	4,824	18,458
Total Deductions		163,145	176,779	163,145	176,779
Net Revenue		16,604	55,707	16,604	55,707
RATE BASE					
Utility Plant		693,620	693,620	693,620	693,620
Construction work in progress		2,200	2,200	2,200	2,200
Materials & Supplies		0	0	0	0
Working Cash		10,540	10,540	10,540	10,540
Accumulated Depreciation		154,808	154,808	154,808	154,808
Advances for Construction		0	0	0	0
Contributions in Aid of Constr.		0	0	0	0
Contributions		0	0	0	0
Deferred Income Taxes		0	0	0	0
TOTAL RATE BASE		551,553	551,553	551,553	551,553
Rate of Return		3.01%	10.10%	3.01%	10.10%

END OF APPENDIX A

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APPENDIX B

DEL ORO WATER COMPANY CALIFORNIA PINES DISTRICT

Schedule No. CP-1

MONTHLY GENERAL METERED SERVICE

Test Year 2015

APPLICABILITY

Applicable to all water service.

TERRITORY

The unincorporated community known as Pine Flat and vicinity, located approximately two miles southeast of California Hot Springs, Tulare County, and the Pine Mountain area consisting of Tract Nos. 416 and 455 in Rainbow Ranch and Tract Nos. 438 and 455, and vicinity, located approximately one mile east of Pine Flat, Tulare County.

RATES

Quantity Charge:

For all water, per 100 cu. ft.	\$9.74	(I)
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Monthly Service Charge:

	<u>Per Meter Per Month</u>	
For 5/8 x 3/4-inch meter	\$ 46.94	
For 3/4-inch meter	\$ 70.41	
For 1-inch meter	\$117.35	
For 1 1/2-inch meter	\$234.71	
For 2-inch meter	\$375.53	
For 3-inch meter	\$704.12	
For 4-inch meter	\$1,173.53	
For 6-inche meter	\$2,347.06	(I)

The Service Charge is a Readiness-To-Serve charge which is applicable to all metered water service and to which is added to the monthly charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. The annual service charge applies to the service during the 12-month period commencing January 1 and is due in advance. If a permanent resident of the area has been a customer of the utility for at least 12 months, the residents may elect, at the beginning of the calendar year, to pay a prorated service charges in advance at intervals of less than one year in accordance with the utility's established billing periods.
2. The established billing cycle for water is monthly.

END OF APPENDIX B

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APPENDIX C

DEL ORO WATER COMPANY CALIFORNIA PINES DISTRICT COMPARISON OF RATES TEST YEAR 2015

Current Pine Flat Customers:

Bill Comparison - 5/8" x 3/4" service				
Metered Customers				
	Present	Proposed	\$	%
Usage (ccf)	Rates	Rates	Increase	Increase
0	34.68	46.94	12.26	35.352%
3	63.12	76.15	13.03	20.643%
5	82.08	95.63	13.55	16.508%
10	129.48	144.31	14.83	11.454%
15	176.88	193.00	16.12	9.114%
20	224.28	241.69	17.41	7.763%
25	271.68	290.38	18.70	6.883%

Current Pine Mountain Customers:

Bill Comparison - 5/8" x 3/4" service				
Metered Customers				
	Present	Proposed	\$	%
Usage (ccf)	Rates	Rates	Increase	Increase
0	26.27	46.94	20.67	78.683%
3	55.43	76.15	20.72	37.380%
5	74.87	95.63	20.76	27.728%
10	123.47	144.31	20.84	16.879%
15	172.07	193.00	20.93	12.164%
20	220.67	241.69	21.02	9.526%
25	269.27	290.38	21.11	7.840%

END OF APPENDIX C

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APPENDIX D DEL ORO WATER COMPANY CALIFORNIA PINES DISTRICT ADOPTED QUANTITIES TEST YEAR 2015

1. Purchased Water Cost	\$0
2. Purchased Power Cost	\$5,146
3. Water Sales in Ccf	7,331
4. Payroll	
Employee Labor	\$39,518
Office Salaries	\$22,677
Management Salaries	\$4,233
5. Taxes Other Than Income	\$11,900
6. Service Connections Meter Size	
5/8 x 3/4"	282
3/4"	1
1"	1
1 1/2"	0
2"	0
3"	0
4"	0
<hr/>	
Total	284

Adopted Tax Calculation:

1. Operating Revenues	\$232,486
2. Expenses	\$126,485
3. Depreciation	\$19,936
4. Property Taxes	N/A
5. Taxable Income for State Tax	\$74,165
6. State Tax (8.84%)	\$6,556
7. Taxable Income for FIT	\$67,609
8. Federal Tax	\$11,902

END OF APPENDIX D

**DEL ORO WATER COMPANY
CALIFORNIA PINES DISTRICT
ADVICE LETTER NO. 413
SERVICE LIST**

California Public Utilities Commission
Division of Ratepayer Advocates
Dra_water_al@cpuc.ca.gov

Division of Water and Audits
Water.Division@cpuc.ca.gov

California Hot Springs Water Service
P.O. Box 146
CA Hot Springs, CA 93207

Tom Holland
HC 4 Box 675
California Hot Springs, CA 93207-9706

Darrell Fletcher
HC 4 Box 689 A
California Hot Springs, CA 93207-9704

Mr. Lynne Sturmer
HC 4 Box 742
California Hot Springs, CA 93207

Del Oro Water Company
Janice Hanna, Director of Corporate Accounting
jeh@corporatecenter.us

Stephanie Sprague, Staff Accountant
Stephanie@corporatecenter.us

Tara Campbell, Staff Accountant
tlc@corporatecenter.us

Cheryl Carter, Accounts Receivable
cmc@corporatecenter.us

Del Oro Water Company, Inc.
servicelist@delorowater.com

Sally Warren
PO Box 333
Trego, MT 59934-0333

Douglas Colfax
HC 4 Box 748
California Hot Springs, CA 93207

California Pines Water Committee
C/O William Chambers
HC 4 Box 741
California Hot Springs, CA 93207

CERTIFICATE OF SERVICE

I certify that I have by either electronic mail or postal mail, this day, served a true copy of Proposed Resolution No. W-5077 on all parties in these filings or their attorneys as shown on the attached lists.

Dated December 29, 2015 at San Francisco, California.

/s/DANIEL SONG

Daniel Song

Parties should notify the Division of Water and Audits, California Public Utilities Commission, 505 Van Ness Avenue, San Francisco, CA 94102, of any change of address to ensure that they continue to receive documents. You must indicate the Resolution number on which your name appears.